

103D CONGRESS
1ST SESSION

H. R. 319

To amend the Internal Revenue Code of 1986 to provide a refundable tax credit for taxpayers who maintain households which include elderly persons who are determined by a physician to be disabled.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

Mr. QUILLEN introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide a refundable tax credit for taxpayers who maintain households which include elderly persons who are determined by a physician to be disabled.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. REFUNDABLE CREDIT FOR TAXPAYERS WITH**
4 **QUALIFIED ELDERLY PERSONS IN THEIR**
5 **HOUSEHOLDS.**

6 (a) IN GENERAL.—Subpart C of part IV of sub-
7 chapter A of chapter 1 of the Internal Revenue Code of
8 1986 (relating to refundable credits) is amended by redess-

1 ignating section 35 as section 36 and by inserting after
2 section 34 the following new section:

3 **“SEC. 35. CREDIT FOR TAXPAYERS WITH QUALIFIED EL-**
4 **DERLY PERSONS IN THEIR HOUSEHOLDS.**

5 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
6 dividual who maintains a household which includes as a
7 member one or more qualified elderly persons, there shall
8 be allowed as a credit against the tax imposed by this sub-
9 title for the taxable year an amount equal to \$1,000 for
10 each such person.

11 “(b) LIMIT ON AMOUNT CREDITABLE.—The aggre-
12 gate amount which may be taken into account under sub-
13 section (a) shall not exceed \$2,000 on any return for the
14 taxable year.

15 “(c) DEFINITIONS.—For purposes of this section—

16 “(1) QUALIFIED ELDERLY PERSON.—The term
17 ‘qualified elderly person’ means any individual (in-
18 cluding the spouse of the taxpayer but not including
19 the taxpayer) who—

20 “(A) has attained age 65 before the close
21 of the taxable year,

22 “(B) at the close of the taxable year, has
23 an impairment which, as determined by a physi-
24 cian—

1 “(i) renders such individual physically
2 or mentally incapable of caring for himself,
3 and

4 “(ii) has lasted or is expected to last
5 6 months or longer, and

6 “(C) has as his principal place of abode for
7 more than half of the taxable year the home of
8 the taxpayer.

9 “(2) PHYSICIAN.—The term ‘physician’ means
10 a doctor of medicine or osteopathy legally authorized
11 to practice medicine or surgery in the jurisdiction in
12 which he makes the determination under paragraph
13 (1)(B).

14 “(d) SPECIAL RULES.—For purposes of this sec-
15 tion—

16 “(1) MAINTAINING A HOUSEHOLD.—An individ-
17 ual shall be treated as maintaining a household for
18 any period if over half the cost of maintaining the
19 household for such period is furnished by such indi-
20 vidual (or, if such individual is married during such
21 period, by such individual and his spouse).

22 “(2) MARRIED COUPLES MUST FILE JOINT RE-
23 TURN.—If the taxpayer is married at the close of
24 the taxable year, the credit under subsection (a)

1 shall be allowed only if the taxpayer and his spouse
2 file a joint return for the taxable year.

3 “(3) MARITAL STATUS.—An individual legally
4 separated from his spouse under a decree of divorce
5 or separate maintenance shall not be considered
6 as married.

7 “(4) CERTAIN MARRIED INDIVIDUALS LIVING
8 APART.—If—

9 “(A) an individual who is married and who
10 files a separate return—

11 “(i) maintains a household which in-
12 cludes as a member one or more qualified
13 elderly persons, and

14 “(ii) furnishes over half of the cost of
15 maintaining such household during such
16 taxable year, and

17 “(B) during the last 6 months of such tax-
18 able year such individual’s spouse is not a mem-
19 ber of such household,
20 such individual shall not be considered as married.

21 “(e) REGULATIONS.—The Secretary shall prescribe
22 such regulations as may be necessary to carry out the pur-
23 poses of this section.”

24 (b) CLERICAL AMENDMENT.—The table of sections
25 for subpart C of part IV of subchapter A of chapter 1

1 of such Code is amended by striking out the item relating
2 to section 35 and inserting in lieu thereof the following:

“Sec. 35. Credit for taxpayers with qualified elderly persons in
their households.

“Sec. 36. Overpayments of tax.”

3 **SEC. 2. EFFECTIVE DATE.**

4 The amendments made by section 1 of this Act shall
5 apply to taxable years beginning after the date of the en-
6 actment of this Act.

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